SUBJECTS.

were treated as Forest Reserves. Thus there remained only few lands as *pudurals*. The poor inhabitants were deprived of the benefit derived from *pudurals*, in that they were unable to get them registered on account of the present high rates of *thararila* and assessment, the rate being Rs. 5 for *thararila* and Rupee 1 for tax per acre for *pudurals* not exceeding 10 acres, and Rs. 10 for *thararila* per acre for those exceeding 10 acres. When compared with the minimum rate of Rs. 3 for *thararila* and 3 fs. tax, this was very heavy. He also pointed out the long delay and unnecessary difficulties caused by the subordinate revenue officers, in the disposal of applications for *pudurals*. The Member requested for a substantial reduction in the rates of *thararila* and assessment for the registry of *pudurals* in the above mentioned two taluks.

Dewan's reply.—A report will be called for from the Peishkarand the matter will be enquired into.

8 The commutation into money of the paddy tax now levied on *kuthagapattom* lands.

Mr. Sankaran Kochukunju Channar (Member, Nominated) said that the holders of *kuthagapattom* lands were labouring under great difficulties in that theyhad to pay their tax in kind. They were even prepared to pay the tax at a higher rate of commutation than 11 chs. per para of paddy, if the system of payment of tax in kind was stopped in regard to the *kuthagapattom* lands. When the subject was mooted on previous occasions, the Government passed an order in the negative, taking *kuthagapattom* and *kandukrishi lands* as one and the same. The Member was of opinion that *kuthagapattom* was different from *kandukrishi* and as such the former should not be treated as the latter.

Dewan's reply.—The lands referred to by the Member are *kandukrishi* lands. The Government cannot make any difference between these lands and other *kandukrishi* lands.

9 Want of a Revenue Code for Travancore

Mr. C. Mathaven Pillay, B. A. (Member, Kalkulam taluk) said that the administration of revenue matters was, at present, not satisfactory, owing to the fault of the system. There must be a regular system of working which ought to be enforced. A long array of regulations was included in the Unrepealed Regulations, but there was no system about it.

Dewan:—You want all the existing circulars to be brought into a book form?

The Member proceeded and said that many did not find a place in the Unrepealed Regulations. The ordinary people did not know the procedure to be adopted with regard to cases such as *thariśu* and remission of tax in case of failure of crop, though there existed strict rules with regard to revenue

LIBRARY ARCHIVES Kerala Legislative Assembly

SUBJECTS.

affairs. Then he referred to the long delay experienced in the disposal of revenue petitions and suggested that the quarterly or half yearly returns of the revenue cases might be called for.

Dewan:—You think that they are not called for now?

Member:—The result is unsatisfactory. What I submit is that they are not properly attended to.

He further said that the issuing of notices to minors and females in the matter of transfers of registry was not fair and suggested that Deputy Tahsildars might be ordered to conduct these enquiries in their circuits. He also pointed out that tax receipts did not always prove possession. Survey numbers were not to feel therein. This was necessary for ascertaining the amount of tax in the case of properties outstanding with strangers on mortgage. There was room for fraud in the matter of the collection of tax when properties comprised in one patta stood in the possession of different persons. These, he said, had to be looked to and rectified. Again, he represented that Revenue Officers, young in service, were handicapped in their business, as they had no knowledge of revenue matters, and there were no codified laws or regulations on the subject. The rules and regulations relating to revenue matters, now extant, were antiquated and obsolete, and not accessible either to the officers or to the public. As such he prayed that a Committee be constituted of veteran Revenue Officers to look into these rules and regulations with a view to revise and as far as possible to codify them.

Dewan's reply.—The want complained of by the Member is a real one. The Government hope to take action in the matter at an early date.

10. That the Elakad *pakuthi* be transferred from the Muvattupuzha taluk to the Ettumanoor taluk.

Mr. Parameswaran Pillai (Member, Ettumanur taluk) said that the Elakad *pakuthi* included in the Muvattupuzha taluk was only 6 miles from Ettumanoor, while it was more than 20 miles from Muvattupuzha. The matter of transfer of the Elakad *pakuthi* to Ettumanoor was agitated and it was pending the decision of the Government now. The work would not be heavy in the Ettumanoor taluk by this addition, as some of the *villages* which it had before had since been taken away from it; moreover, it would lessen the hardship of the inhabitants in that they would no longer have to travel such a long distance as 20 miles to Muvattupuzha to transact their business. Under these circumstances the Member prayed that the transfer should be effected.

Dewan's reply.—Noted.

LIBRARY ARCHIVES Kerala Legislative Assembly